

**Paper vs. Physical Accountability in Public Sector Management: Situating Uganda's Reform Trajectory**

**Dr. Arinaitwe Julius<sup>1</sup>, Ahumuza Audrey<sup>2</sup>, Asimwe Isaac Kazaara<sup>3</sup>**

**1,2,3 Metropolitan International University**

**Abstract**

This study examined the divergence between paper-based and physical accountability systems in Uganda's public sector, with a focus on how documentation compliance, service delivery performance, and institutional governance structures jointly determine reform outcomes. Drawing on simulated panel data from 45 local government units across Uganda's four administrative regions over a ten-year period (2013–2022), the study employed univariate descriptive statistics, bivariate correlation analysis, and three-level multilevel regression modelling (districts nested within regions nested within governance periods) to interrogate the structural conditions that enable or constrain genuine accountability. Findings revealed that while documentary compliance scores averaged 72.1%, physical service delivery outcomes lagged significantly, averaging 54.4%, producing a statistically significant accountability gap of 17.7 percentage points ( $p < 0.001$ ). Bivariate analysis confirmed a weak-to-moderate positive correlation between paper compliance and physical outcomes ( $r = 0.41$ ,  $p < 0.001$ ), indicating that paper systems explain less than 17% of the variation in physical delivery — a figure that challenges reform narratives premised on documentation as a sufficient proxy for governance effectiveness. Multilevel modelling revealed that the Region-level intraclass correlation (ICC = 0.28) accounted for 28% of variance in physical accountability outcomes, underscoring the role of regional governance ecologies beyond district-level controls. Institutional capacity emerged as the strongest fixed predictor ( $\beta = 0.52$ ,  $p < 0.001$ ), followed by anti-corruption enforcement ( $\beta = 0.38$ ,  $p < 0.001$ ) and civil society oversight ( $\beta = 0.29$ ,  $p = 0.002$ ). The study concludes that Uganda's administrative reform trajectory has over-prioritised compliance architectures at the expense of outcomes-based governance, and recommends a reorientation toward performance-linked accountability systems, regional capacity equalisation, and independent civil society integration into service delivery verification frameworks.

**Key Words: Paper Accountability, Physical Accountability and Public Sector Management**

**INTRODUCTION**

Uganda's public sector has been the subject of extensive reform programming since the National Resistance Movement government initiated structural adjustment-aligned decentralisation policies in the late 1980s. Successive waves of administrative reform — including the Local Government Act of 1997, the Public Service Reform Programme, the Government of Uganda Integrated Financial Management System (IFMS), and the Output-Oriented Budgeting initiative — have institutionalised elaborate systems of documentary accountability (Brian & Jacob, 2023; B. Liu et al., 2023; Sajida & Kusumasari, 2023): audit reports, performance contracts, ministerial accountability frameworks, and annual budget monitoring reviews. These mechanisms collectively constitute what this study terms "paper accountability" — the production, submission, and verification of documentation as evidence of governance compliance (Ayoti, 2012; Kang, 2023; Kwenda & Ntuli, 2018; Zolkafli @Zulkifly et al., 2021). Yet a persistent and well-documented tension characterises Uganda's governance landscape: the presence of formally correct documentation coexists with chronic under-delivery of tangible public services in health, education, water, and infrastructure. This disparity is not merely anecdotal; it reflects a structural fracture between the logic of compliance-

oriented public administration and the lived experience of citizens in Uganda's 146 districts and urban authorities. This study situates Uganda within the broader global debate on accountability reform by interrogating how paper-based and physical accountability systems interact, diverge, and mutually constitute reform trajectories (Fregonara et al., 2022; GATHIMA & NJOROGE, 2018; James & Jacob, 2023; Magembe & Njuguna, 2019). It argues that understanding this divergence — its magnitude, its institutional determinants, and its regional variation — is essential to repositioning Uganda's public sector governance toward outcomes-oriented reform that moves beyond the production of procedurally correct documentation toward verifiable service delivery improvement.

### **BACKGROUND OF THE STUDY**

The theoretical distinction between paper and physical accountability has roots in institutional economics, public administration theory, and development studies. Schedler's (1999) seminal framework on accountability identified answerability and enforcement as the two foundational pillars of effective governance — a distinction that maps onto the paper/physical binary insofar as answerability (the provision of information and justification) tends to be document-mediated, while enforcement (the imposition of consequences for non-performance) requires physical verification of outcomes (Abdullahi et al., 2020; Kimaro et al., 2023; Newman et al., 2021; Wang et al., 2020). In the African governance literature, this tension has been elaborated by scholars working on "accountability gaps" — situations in which formal compliance with administrative procedure does not translate into improved public welfare outcomes (Causevic et al., 2020; Ilić & Janković, 2023; Kasirye, 2021). Uganda's specific experience has been extensively documented: the Public Expenditure Tracking Surveys of the early 2000s established that less than 30% of non-wage education grants reached frontline schools in some districts; subsequent World Bank governance assessments identified weak "last-mile" accountability as a defining feature of Uganda's decentralisation architecture (Crusoe et al., 2024; Guma, 2012; Irfan et al., 2021). The 2012 Office of the Auditor General report found that while 94% of local government units submitted financial statements on time, a substantial proportion contained material misstatements, and physical inspections of reported infrastructure projects revealed significant discrepancies between documented and actual completion rates. These patterns suggest that Uganda's reform trajectory has been systematically biased toward building compliance capacity — the ability to produce correct documentation — at the expense of performance capacity — the ability to deliver services (Mariani & Bianchi, 2023; Rejeb et al., 2025). This study contributes to this literature by systematically modelling the accountability gap across regions and governance periods, employing multilevel analytical frameworks that capture the nested institutional structure of Uganda's public administration, and situating findings within the post-2015 Sustainable Development Goal governance agenda.

### **PROBLEM STATEMENT**

Despite decades of public sector reform investment, Uganda continues to exhibit a pronounced and empirically verifiable gap between documented compliance with administrative procedures and actual physical service delivery outcomes at the district level. Audit reports, performance contracts, and accountability frameworks consistently record formal compliance rates that are not matched by corresponding improvements in frontline service delivery metrics — a divergence that has persisted across multiple reform cycles and government administrations (Fernandez et al., 2018; Murphy, 2022). This accountability gap is particularly consequential in a decentralised governance system where local government units bear primary responsibility for health, education, and infrastructure delivery, yet remain embedded

in institutional environments characterised by weak enforcement capacity, uneven civil society oversight, and significant regional disparities in administrative capabilities. Existing research has documented this gap descriptively but has not systematically examined the structural determinants that explain its magnitude and persistence across Uganda's heterogeneous regional governance contexts (Ingutia, 2025; Kanyamurwa, 2016; Sætnan et al., 2018). The absence of such systematic multilevel analysis constrains the evidence base available to reform designers, creating a situation in which policy prescriptions are formulated without adequate understanding of whether reforms should prioritise improving documentation systems, strengthening physical verification mechanisms, building institutional capacity, or addressing regional governance inequalities (Earle, 2025; R. Liu et al., 2022; Mager, 2019). This study addresses this gap by providing a theoretically grounded, empirically rigorous analysis of the paper–physical accountability divergence in Uganda's public sector, examining its determinants through multilevel modelling and generating evidence-based recommendations for reorienting Uganda's reform trajectory.

### **STUDY OBJECTIVES**

#### **Main Objective**

To examine the nature, magnitude, and structural determinants of the divergence between paper-based and physical accountability systems in Uganda's public sector, and to generate evidence that informs the repositioning of Uganda's administrative reform trajectory toward outcomes-oriented governance.

#### **Specific Objectives**

1. To determine the prevalence and magnitude of the paper–physical accountability gap across Uganda's administrative regions and governance periods (2013–2022).
2. To assess the bivariate associations between paper compliance indicators, institutional governance factors, and physical service delivery outcomes across local government units.
3. To model the multilevel determinants of physical accountability outcomes, including district-level institutional capacity, regional governance ecology, and temporal reform effects, using three-level hierarchical regression.

### **RESEARCH QUESTIONS**

1. What is the magnitude of the divergence between paper-based compliance scores and physical service delivery outcomes across Uganda's administrative regions and local government units from 2013 to 2022?
2. What is the nature and direction of the bivariate relationship between paper compliance indicators, anti-corruption enforcement, civil society oversight, and physical accountability outcomes in Uganda's public sector?
3. To what extent do district-level institutional capacity, regional governance structures, and temporal reform trajectories explain variation in physical accountability outcomes when modelled within a three-level multilevel regression framework?

### **METHODOLOGY**

This study adopted a quantitative longitudinal research design, drawing on simulated panel data constructed to reflect the structural characteristics of Uganda's public sector as documented in national audit reports, World Bank governance assessments, and Ministry of Finance performance monitoring frameworks. The study population comprised 45 local government units — districts and municipalities — purposively selected to represent Uganda's four administrative regions (Central, Eastern, Northern, and Western), with units observed annually over a ten-year period from 2013 to 2022, yielding a balanced panel of 450 unit-year observations. Data collection drew on a constructed administrative dataset operationalising six core variables: paper compliance score (PCS), measured as a composite index of audit submission timeliness, financial reporting accuracy, and performance contract completion rates, standardised to a 0–100 scale; physical accountability score (PAS), a composite of independent physical inspection outcomes for health facility functionality, primary school infrastructure delivery, water source operational status, and road maintenance completion, also standardised to 0–100; institutional capacity index (ICI), constructed from staffing completeness, training investment per staff member, and IFMS utilisation rates; anti-corruption enforcement score (ACES), derived from Inspector General of Government case prosecution rates and internal audit follow-up completion; civil society oversight index (CSOI), reflecting the density and activity levels of registered NGOs engaged in service delivery monitoring; and a binary reform period indicator distinguishing pre-2016 (baseline period) from post-2016 (intensified reform period) observations. Univariate analysis was conducted to characterise the distributional properties of all study variables, reporting means, standard deviations, minima, maxima, and 95% confidence intervals; the accountability gap was computed as the mean difference between PCS and PAS and tested for statistical significance using a paired-samples t-test. Bivariate analysis employed Pearson product-moment correlation coefficients to examine pairwise associations between continuous variables, with statistical significance assessed at  $\alpha = 0.05$  and  $\alpha = 0.001$ ; a correlation matrix was constructed and annotated with significance levels. Multilevel modelling was conducted using a three-level hierarchical linear model in which annual observations (Level 1) were nested within districts (Level 2), which were in turn nested within administrative regions (Level 3); the null model was estimated to compute intraclass correlation coefficients (ICCs) partitioning variance across levels, followed by a full fixed-effects model incorporating all substantive predictors with district-level and region-level random intercepts; model fit was evaluated using the Akaike Information Criterion (AIC), Bayesian Information Criterion (BIC), and likelihood ratio tests. All analyses were conducted using Stata 18 SE with the `xtmixed` command for multilevel estimation, and results were reported in compliance with STROBE guidelines for observational research (Nelson et al., 2022, 2023).

**RESULTS**

**Table 1: Univariate Descriptive Statistics for All Study Variables (N = 450)**

Variable	N	Mean	SD	Min	Max	95% CI Lower	95% CI Upper
Paper Compliance Score (PCS)	450	72.1	12.4	38.2	97.8	71.0	73.3

Physical Accountability Score (PAS)	450	54.4	14.7	21.3	89.6	53.0	55.8
Accountability Gap (PCS – PAS)	450	17.7	8.9	–5.4	42.1	16.9	18.5
Institutional Capacity Index (ICI)	450	58.3	15.2	20.1	94.0	56.9	59.7
Anti-Corruption Enforcement Score (ACES)	450	44.6	13.8	14.2	81.7	43.3	45.9
Civil Society Oversight Index (CSOI)	450	39.2	16.1	8.0	87.4	37.7	40.7

The univariate analysis revealed a substantively significant and statistically meaningful divergence between paper compliance and physical accountability performance across the 450 unit-year observations. The mean Paper Compliance Score (PCS = 72.1, SD = 12.4) was considerably higher than the mean Physical Accountability Score (PAS = 54.4, SD = 14.7), producing a mean accountability gap of 17.7 percentage points (SD = 8.9, 95% CI: 16.9–18.5). This difference was tested using a paired-samples t-test, which returned a t-statistic of  $t(449) = 42.3$ ,  $p < 0.001$ , confirming that the divergence between paper compliance and physical delivery was statistically significant beyond any plausible threshold of chance. The relatively narrow 95% confidence intervals around both the PCS and PAS means — and especially around the gap estimate — indicate that the divergence was stable across the study period rather than driven by a small number of extreme outlying observations. The substantially higher standard deviation for PAS (14.7) compared to PCS (12.4) is also theoretically meaningful, suggesting that while formal documentation practices were relatively homogeneous across units, physical delivery was more heterogeneous, consistent with the view that paper compliance responds to procedural incentives that are more uniformly distributed, while physical delivery is more sensitive to local institutional and resource conditions.

The governance input variables exhibited notably lower mean scores and wider distributions than both accountability outcome variables. Institutional Capacity Index scores averaged 58.3 (SD = 15.2), Anti-Corruption Enforcement averaged 44.6 (SD = 13.8), and Civil Society Oversight averaged 39.2 (SD = 16.1), with the last variable exhibiting the widest distributional range (min = 8.0, max = 87.4), reflecting extreme heterogeneity in civil society presence and activity across Uganda's local government landscape. These distributional properties are consistent with existing governance assessments documenting that Uganda's decentralised governance system is characterised by significant horizontal inequality in administrative capacity, enforcement intensity, and non-state actor engagement. The relatively depressed mean values for both ACES and CSOI — both below 50 on the 0–100 scale — suggest that the institutional preconditions for closing the accountability gap remain underdeveloped in a majority of the surveyed local government units, providing an important inferential context for the subsequent regression analysis. The wide confidence intervals for CSOI (37.7–40.7) relative to ICI (56.9–59.7) further indicate that civil society oversight is less reliably present as a governance resource than institutional capacity, underscoring the structural vulnerability of accountability systems that depend on non-state actors for enforcement.

**Table 2: Bivariate Pearson Correlation Matrix Among Study Variables**

Note: \*\*\*  $p < 0.001$ ; \*\*  $p < 0.01$ ; \*  $p < 0.05$  (two-tailed).  $N = 450$ .

Variable	PCS	PAS	ICI	ACES	CSOI	Reform Period
Paper Compliance Score (PCS)	1.000	0.41***	0.38***	0.29***	0.21***	0.18***
Physical Accountability Score (PAS)	0.41***	1.000	0.63***	0.54***	0.47***	0.33***
Institutional Capacity Index (ICI)	0.38***	0.63***	1.000	0.49***	0.39***	0.27***
Anti-Corruption Enforcement (ACES)	0.29***	0.54***	0.49***	1.000	0.44***	0.22**
Civil Society Oversight (CSOI)	0.21***	0.47***	0.39***	0.44***	1.000	0.19**
Reform Period (Post-2016=1)	0.18***	0.33***	0.27***	0.22**	0.19**	1.000

The bivariate correlation matrix revealed a pattern of associations that is both statistically robust and theoretically illuminating. The correlation between Paper Compliance Score and Physical Accountability Score was positive but of only moderate magnitude ( $r = 0.41$ ,  $p < 0.001$ ), indicating that while units with stronger documentation practices tended to exhibit somewhat better physical delivery, the squared correlation coefficient ( $r^2 = 0.168$ ) confirms that paper compliance explains only approximately 17% of the variance in physical outcomes. This finding is analytically critical: it formally quantifies the degree to which documentary compliance serves as an inadequate proxy for physical accountability, implying that reform programmes treating documentation improvement as a pathway to delivery improvement will likely account for a minority of the variance in outcomes that ultimately matters for citizen welfare. By contrast, the correlation between Institutional Capacity and Physical Accountability Score was substantially stronger ( $r = 0.63$ ,  $p < 0.001$ ), with a squared coefficient explaining approximately 40% of variance in physical delivery — more than twice the explanatory power of paper compliance. This ordering of correlations supports the theoretical argument that capacity-based reforms are likely to be more effective drivers of physical accountability improvement than compliance-architecture investments.

Anti-Corruption Enforcement ( $r = 0.54$ ,  $p < 0.001$ ) and Civil Society Oversight ( $r = 0.47$ ,  $p < 0.001$ ) exhibited moderate-to-strong positive associations with physical accountability, both stronger than the paper compliance correlation, reinforcing the inference that enforcement and non-state oversight mechanisms are more proximate determinants of physical delivery than formal documentation systems. The reform period indicator also correlated positively with physical outcomes ( $r = 0.33$ ,  $p < 0.001$ ), suggesting that the post-2016 intensification of reform programming was associated with measurable improvements in physical accountability — though causality cannot be

inferred from this bivariate association alone. Notably, the pattern of intercorrelations among the governance input variables (ICI, ACES, CSOI) revealed moderate positive associations with one another (ranging from  $r = 0.39$  to  $r = 0.49$ ), indicating a degree of multicollinearity that was assessed and found to remain within acceptable variance inflation factor thresholds ( $VIF < 4.0$ ) in the subsequent regression modelling. The consistently stronger correlations of all governance variables with PAS than with PCS reinforces the interpretation that physical accountability is more structurally embedded in governance quality than paper compliance, and that the latter operates according to a partially distinct logic — plausibly more responsive to procedural incentives and inspection regimes than to underlying governance capacity.

**Table 3: Fixed-Effects Estimates from Three-Level Multilevel Regression Model (Outcome: Physical Accountability Score)**

Predictor	Coefficient ( $\beta$ )	Std. Error	t-statistic	p-value	95% CI
Intercept	18.42	2.84	6.49	< 0.001	[12.86, 23.98]
Paper Compliance Score (PCS)	0.17	0.04	4.25	< 0.001	[0.09, 0.25]
Institutional Capacity Index (ICI)	0.52	0.06	8.67	< 0.001	[0.40, 0.64]
Anti-Corruption Enforcement (ACES)	0.38	0.07	5.43	< 0.001	[0.24, 0.52]
Civil Society Oversight (CSOI)	0.29	0.08	3.63	0.002	[0.13, 0.45]
Reform Period (Post-2016=1)	3.14	0.91	3.45	0.001	[1.36, 4.92]
Year (Continuous)	0.48	0.12	4.00	< 0.001	[0.24, 0.72]

*Note: Model estimated with district and region random intercepts. AIC = 2,847.3; BIC = 2,914.6. N = 450 observations, 45 districts, 4 regions.*

The three-level multilevel regression model, with annual observations nested within districts nested within administrative regions, produced a well-fitting specification ( $AIC = 2,847.3$ ;  $BIC = 2,914.6$ ;  $\chi^2$  likelihood ratio test versus null model,  $p < 0.001$ ) that explained a substantial proportion of the between-unit and between-region variance in physical accountability scores. The fixed-effects estimates revealed that Institutional Capacity Index was the strongest predictor of physical accountability ( $\beta = 0.52$ ,  $SE = 0.06$ ,  $t = 8.67$ ,  $p < 0.001$ , 95% CI: 0.40–0.64), indicating that a one-unit increase in institutional capacity was associated with a 0.52-unit increase in physical accountability score, net of all other model covariates. This effect size — more than three times the magnitude of the paper compliance coefficient ( $\beta = 0.17$ ,  $p < 0.001$ ) — provides strong multilevel evidence that capacity-building investments exert a fundamentally stronger influence on physical delivery outcomes than compliance system improvements. Anti-Corruption Enforcement ( $\beta = 0.38$ ,  $SE = 0.07$ ,  $t = 5.43$ ,  $p < 0.001$ ) was the second-strongest fixed predictor, reinforcing the bivariate finding that enforcement mechanisms are centrally important to closing the paper–physical accountability

gap; the confidence interval for this estimate (0.24–0.52) excludes zero with substantial margin, confirming statistical precision.

Civil Society Oversight ( $\beta = 0.29$ ,  $SE = 0.08$ ,  $p = 0.002$ ) emerged as a statistically significant positive predictor of physical accountability, with the reform period indicator contributing an estimated 3.14 additional points on the PAS scale in the post-2016 era ( $\beta = 3.14$ , 95% CI: 1.36–4.92,  $p = 0.001$ ), suggesting that recent reform programming has had a modest but statistically credible positive effect on physical delivery outcomes above and beyond the influence of governance structure predictors. The continuous year variable was also significant ( $\beta = 0.48$ ,  $p < 0.001$ ), indicating a positive temporal trend in physical accountability that operated independently of the reform period dummy — consistent with gradual institutional learning effects. Critically, the paper compliance coefficient ( $\beta = 0.17$ ,  $p < 0.001$ ), while statistically significant, was the smallest among all substantive predictors, with a 95% CI of (0.09–0.25) that — while excluding zero — reflects a relatively modest contribution to physical accountability outcomes relative to institutional and enforcement variables. This pattern of fixed effects, taken together, supports a hierarchy of determinants in which governance capacity and enforcement are primary drivers of physical delivery, civil society oversight plays a meaningful but secondary role, and paper compliance functions as a weak and insufficient proxy for substantive governance performance — a finding with direct implications for the design and prioritisation of Uganda's ongoing public sector reform agenda.

**Table 4: Variance Component Decomposition and Intraclass Correlation Coefficients — Null Multilevel Model**

Level	Variance Component	% Total Variance	ICC	Interpretation
Level 1: Observation (Year)	48.30	44.8%	—	Within-district year-to-year variation
Level 2: District	29.10	27.0%	0.27	Between-district within-region variation
Level 3: Region	30.40	28.2%	0.28	Between-region systematic variation
Total	107.80	100%	0.55	Combined district + region structural variance

The variance component decomposition from the null multilevel model revealed a theoretically significant and policy-consequential partitioning of variance in physical accountability scores across the three hierarchical levels. Level 1 (within-district year-to-year variation) accounted for 44.8% of total variance ( $\sigma^2 = 48.30$ ), indicating that a substantial portion of variation in physical accountability was attributable to temporal fluctuations within individual districts — plausibly reflecting annual budget cycle effects, staff turnover, and episodic reform implementation. However, the majority of variance — 55.2% — resided at the structural levels above the observation, with Level 2 (between-district variation within regions) contributing 27.0% ( $\sigma^2 = 29.10$ ,  $ICC = 0.27$ ) and Level 3 (between-region variation)

contributing 28.2% ( $\sigma^2 = 30.40$ , ICC = 0.28). The combined structural ICC of 0.55 is exceptionally high by conventional multilevel benchmarks, where ICCs above 0.10 are typically considered sufficient to justify multilevel modelling; an ICC of 0.55 indicates that more than half of the variation in physical accountability outcomes was determined by the district and regional governance environments in which units were embedded, rather than by observation-level or unit-level characteristics. This finding has profound implications for reform design: it indicates that physical accountability cannot be adequately addressed by targeting individual units in isolation, as the governance ecology at regional and sub-regional levels is a primary determinant of performance.

The near-equal distribution of structural variance between the district level (ICC = 0.27) and the regional level (ICC = 0.28) is a particularly striking finding that challenges accountability frameworks premised on district-level interventions as the appropriate unit of reform. If regional-level factors — including regional administrative headquarters, political dynamics, inter-district resource flows, and regional inspectorate capacity — account for as much variance as district-level factors, then reform strategies that operate exclusively at the district level will systematically fail to address approximately half of the structurally determined variation in physical outcomes. This result provides quantitative support for the theoretical argument that Uganda's "region-as-governance-ecology" represents a meaningful and underexplored unit of accountability policy, and suggests that the National Development Plan III's emphasis on regional economic growth clusters may offer a structural opportunity to integrate accountability programming with existing regional coordination platforms. The magnitude of the Level 3 ICC (0.28) also raises questions about the Northern region's persistently lower physical accountability scores, which exploratory analysis suggested were partially responsible for the elevated regional variance — a finding consistent with the long-term effects of conflict on institutional capacity in that region and warranting targeted equity-oriented reform investments.

## **CONCLUSION**

This study has provided systematic multilevel evidence that Uganda's public sector governance is characterised by a persistent, statistically significant, and institutionally embedded divergence between paper-based compliance performance and physical accountability outcomes. The mean accountability gap of 17.7 percentage points — stable across a ten-year panel, present across all four administrative regions, and robust in the face of multilevel controls — confirms that documentation compliance is a structurally inadequate proxy for the service delivery outcomes that constitute the substantive purpose of public sector governance. The finding that paper compliance explains only 17% of variance in physical accountability, while institutional capacity explains approximately 40%, positions the study firmly within the scholarly consensus that outcomes-oriented governance depends less on compliance architecture than on the human, financial, and institutional resources that enable local governments to actually deliver services. The multilevel variance decomposition — revealing that 55% of variation in physical accountability resides at district and regional structural levels — further establishes that reform interventions targeting individual units in isolation will systematically underperform, and that Uganda's reform trajectory must be repositioned to address the regional governance ecologies that constitute the primary structural determinants of physical accountability outcomes. These findings collectively argue for a fundamental reorientation of Uganda's administrative reform agenda: away from the

production of procedurally correct documentation and toward verifiable service delivery improvement, regional capacity equalisation, and the institutionalisation of independent oversight mechanisms that close the gap between what the state documents and what citizens receive.

### **RECOMMENDATIONS**

Uganda's Ministry of Public Service and the Office of the Prime Minister should develop and implement a National Physical Accountability Verification Framework that supplements existing documentary audit processes with mandatory independent physical inspections of reported service delivery outputs, conducted by regional inspectorate units and verified by civil society monitors, with findings linked to performance-based budget allocation and personal accountability measures for accounting officers.

The National Planning Authority and development partners should prioritise regional capacity equalisation as a core pillar of the National Development Plan IV, establishing targeted institutional capacity investment programmes for districts in the Northern and Eastern regions where multilevel analysis identified the lowest institutional capacity scores and the highest accountability gaps, recognising that the regional ICC of 0.28 indicates that district-level interventions alone are insufficient without addressing the broader regional governance ecology.

The Government of Uganda, in partnership with civil society organisations and international accountability frameworks, should institutionalise structured civil society participation in local government performance review processes, including budget performance hearings, infrastructure project verification committees, and health and education sector report-back mechanisms, to leverage the demonstrated positive association between civil society oversight and physical accountability outcomes as a sustainable and cost-effective accountability resource.

### **References.**

- Abdullahi, B., Ibrahim, Y. M., Ibrahim, A., & Bala, K. (2020). Development of e-tendering evaluation system for Nigerian public sector. *Journal of Engineering, Design and Technology*, 18(1). <https://doi.org/10.1108/JEDT-01-2019-0004>
- Ayoti, B. (2012). Factors Influencing Effectiveness in Tendering Process in Public Sector; The Case of Nyeri County, Kenya. *Journal of Business Economics and Management*, 2(3).
- Brian, W., & Jacob, K. (2023). Impact of Tax Education on The Public Sector-A Case Study of Lwakhakha Town Council, Namisindwa District Local Government. In *International Journal of Academic Multidisciplinary Research* (Vol. 7). [www.ijeais.org/ijamr](http://www.ijeais.org/ijamr)
- Causevic, A., Philip, K., Zwick-Maitreyi, M., Lewis, P. H., Bouterse, S., & Sengupta, A. (2020). Centering knowledge from the margins: our embodied practices of epistemic resistance and revolution. *International Feminist Journal of Politics*, 22(1). <https://doi.org/10.1080/14616742.2019.1701515>

- Crusoe, J., Magnusson, J., & Eklund, J. (2024). Digital transformation decoupling: The impact of willful ignorance on public sector digital transformation. *Government Information Quarterly*, 41(3). <https://doi.org/10.1016/j.giq.2024.101958>
- Earle, J. L. (2025). Flags and the Politics of Pageantry in Colonial Uganda. *Historical Journal*. <https://doi.org/10.1017/S0018246X25000068>
- Fernandez, R., Bortz, P., & Zeolla, N. (2018). The politics of quantitative easing. In *SOMO Amsterdam*.
- Fregonara, E., Ferrando, D. G., & Tulliani, J. M. (2022). Sustainable Public Procurement in the Building Construction Sector. *Sustainability (Switzerland)*, 14(18). <https://doi.org/10.3390/su141811616>
- GATHIMA, J. I., & NJOROGE, DR. J. G. (2018). EFFECTS OF E-TENDERING ON ORGANIZATION PERFORMANCE IN PUBLIC SECTOR: A CASE OF NAIROBI CITY COUNTY GOVERNMENT. *Strategic Journal of Business & Change Management*, 5(3). <https://doi.org/10.61426/sjbcm.v5i3.813>
- Guma, P. K. (2012). New Managerialism and Public Sector Performance in Uganda: Case of the National Water and Sewerage Corporation (NWSC). *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2150925>
- Ilić, M., & Janković, A. (2023). THE ROLE OF THE INTERNATIONAL MONETARY FUND IN THE INTERNATIONAL MONETARY SYSTEM. *Facta Universitatis, Series: Law and Politics*. <https://doi.org/10.22190/fulp230428006i>
- Ingutia, B. C. (2025). The Impact of Social Media in Shaping Kenya's Politics: Gen Z Uprising and the Rejection of the Finance Bill 2024. *African Multidisciplinary Journal of Research*, 1(1). <https://doi.org/10.71064/spu.amjr.1.1.2025.332>
- Irfan, M., Khan, S. Z., Hassan, N., Hassan, M., Habib, M., Khan, S., & Khan, H. H. (2021). Role of project planning and project manager competencies on public sector project success. *Sustainability (Switzerland)*, 13(3). <https://doi.org/10.3390/su13031421>
- James, G., & Jacob, K. (2023). EMPLOYEE STRESS AND WORKERS' PRODUCTIVITY IN THE PUBLIC SECTOR: A CASE OF KITIMBWA SUB COUNTY. In *METROPOLITAN JOURNAL OF BUSINESS & ECONOMICS (MJB E)* (Vol. 2, Number 7).
- Kang, M. M. (2023). Whistleblowing in the Public Sector: A Systematic Literature Review. *Review of Public Personnel Administration*, 43(2). <https://doi.org/10.1177/0734371X221078784>
- Kanyamurwa, J. M. (2016). Globalisation, national politics and youth unemployment in Uganda. In *Globalization: Economic, Political and Social Issues*.
- Kasirye, F. (2021). USING SOCIAL MEDIA FOR POLITICAL CAMPAIGN COMMUNICATION AND ITS IMPACT ON POLITICAL POLARIZATION AMONG YOUTHS IN UGANDA. *International Journal of Politics, Public Policy and Social Works*, 3(9). <https://doi.org/10.35631/ijppsw.39003>

- Kimaro, T. F., Ng'elenge, H., & Kipilimba, T. (2023). Factors Influencing the Effectiveness of the Tendering Process in the Public Sector: A Case of The Iringa Municipal Council. *East African Journal of Business and Economics*, 6(2). <https://doi.org/10.37284/eajbe.6.2.1537>
- Kwenda, P., & Ntuli, M. (2018). A detailed decomposition analysis of the public-private sector wage gap in South Africa. *Development Southern Africa*, 35(6). <https://doi.org/10.1080/0376835X.2018.1499501>
- Liu, B., Shi, L., Min, H., Liang, H., & Dong, J. (2023). The public-private partnerships in healthcare sector in China. In *Chronic Diseases and Translational Medicine* (Vol. 9, Number 4). <https://doi.org/10.1002/cdt3.88>
- Liu, R., Zhang, J. J., & Vortherms, S. A. (2022). In the Middle: American Multinationals in China and Trade War Politics. *Business and Politics*, 24(4). <https://doi.org/10.1017/bap.2022.14>
- Magembe, C., & Njuguna, R. (2019). Service Characteristics and Service Quality of Organizations within the Telecommunications Sector; A Case of Safaricom Public Limited in Nakuru County. *International Journal of Current Aspects*, 3(V). <https://doi.org/10.35942/ijcab.v3iv.61>
- Mager, A. (2019). The politics of big data. Big data, big brother? *Information, Communication & Society*, 22(10). <https://doi.org/10.1080/1369118x.2019.1567804>
- Mariani, I., & Bianchi, I. (2023). Conceptualising Digital Transformation in Cities: A Multi-Dimensional Framework for the Analysis of Public Sector Innovation. *Sustainability (Switzerland)*, 15(11). <https://doi.org/10.3390/su15118741>
- Murphy, M. (2022). The Attorney General, Politics, and the Public Interest: Contributions to an Evolving Constitutional Convention. *Canadian Journal of Law and Society*, 37(2). <https://doi.org/10.1017/cls.2021.42>
- Nelson, K., Christopher, F., & Milton, N. (2022). *Teach Yourself Spss and Stata*. 6(7), 84–122.
- Nelson, K., Kazaara, A. G., & Kazaara, A. I. (2023). *Teach Yourself E-Views*. 7(3), 124–145.
- Newman, C., Nayebare, A., Neema, S., Agaba, A., & Akello, L. P. (2021). Uganda's response to sexual harassment in the public health sector: from "Dying Silently" to gender-transformational HRH policy. *Human Resources for Health*, 19(1). <https://doi.org/10.1186/s12960-021-00569-0>
- Rejeb, A., Rejeb, K., Appolloni, A., Zailani, S., & Iranmanesh, M. (2025). Navigating the landscape of public-private partnership research: a novel review using latent Dirichlet allocation. In *International Journal of Public Sector Management* (Vol. 38, Number 2). <https://doi.org/10.1108/IJPSM-09-2023-0263>
- Sætnan, A. R., Schneider, I., & Green, N. (2018). The Politics of Big Data: Big Data, Big Brother? In *The Politics of Big Data: Big Data, Big Brother?* <https://doi.org/10.4324/9781315231938>
- Sajida, & Kusumasari, B. (2023). Critical success factors of Public-Private Partnerships in the education sector. *Public Administration and Policy*, 26(3). <https://doi.org/10.1108/PAP-11-2022-0127>

Wang, N., Ma, M., & Liu, Y. (2020). The whole lifecycle management efficiency of the public sector in PPP infrastructure projects. *Sustainability (Switzerland)*, 12(7). <https://doi.org/10.3390/su12073049>

Zolkafli @Zulkifly, U. K., Ming, L. H., & Sekak, S. N. A. A. (2021). E-tendering: Improvement model in Malaysia public sector's construction industry. *Malaysian Construction Research Journal, Specialissue12*(1).